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IN THE

Supreme Court of the United States

OCTOBER TERM, 1942

NO. 318

CONSOLIDATED DISTRIBUTORS, INC.,

versus

CITY OF ATLANTA

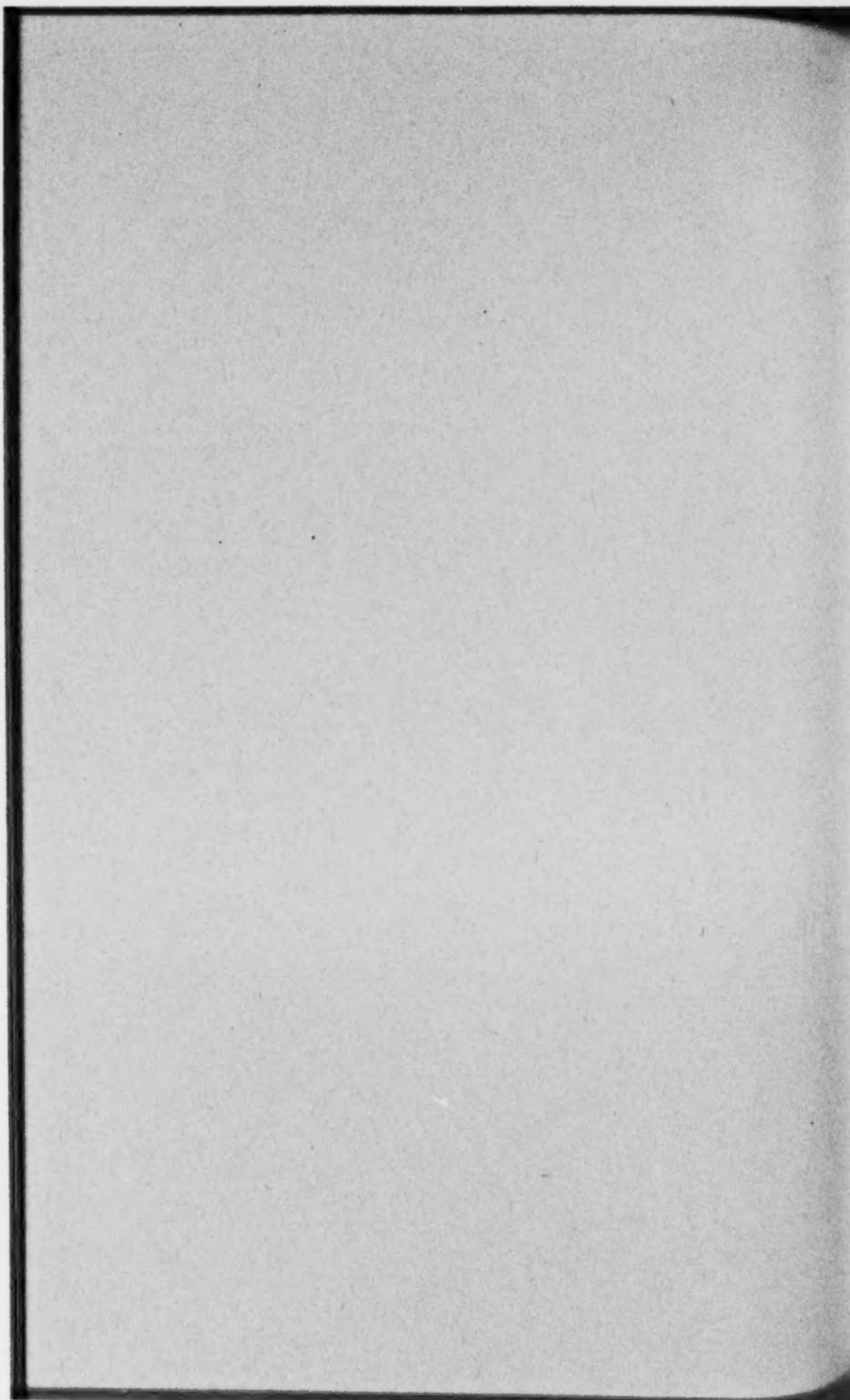
**PETITION FOR WRIT OF CERTIORARI TO
THE SUPREME COURT OF GEORGIA**

MEMORANDUM FOR RESPONDENTS IN OPPOSITION

J. C. MURPHY,
Attorney for Respondent

Of Counsel:

J. C. SAVAGE, EDWIN L. STERNE, FRANK A. HOOPER, JR.
Atlanta, Georgia.



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MEMORANDUM FOR RESPONDENTS IN OPPOSITION

This case involves merely the correctness of an assessment by the City of Atlanta for ad valorem taxation of a stock of liquors belonging to petitioner herein. The validity of no statute of the United States was drawn in question, nor was there drawn in question the validity of any state statute on the ground of its being repugnant to the Constitution or statutes of the United States; nor was any title, right, privilege or immunity specially set up or claimed under the Constitution or statutes of the United States. No Federal question was decided by the Supreme Court of Georgia, nor was any Federal question involved either in the pleadings

or in the decision. There is, therefore, no question which is reviewable by this Court in this case. See the following authorities:

Brown vs. Atwell,
92 U. S. 327, 23 L. Ed. 511.

Citizens Bank vs. Board of Liquidation,
98 U. S. 140, 25 L. Ed. 114.

Murdock vs. Memphis,
20 Wall. 590, 87 U. S. 429, 22 L. Ed. 429.

Chouteau vs. Gibson,
4 S. Ct. 304, 111 U. S. 200, 28 L. Ed. 400.

Adams County vs. Burlington & M. R. R. Co.,
5 S. Ct. 77, 112 U. S. 123, 28 L. Ed. 678.

Detroit City Ry. Co. vs. Guthard,
5 S. Ct. 811, 114 U. S. 133, 29 L. Ed. 118.

We, therefore, believe that the petition should be denied.

Respectfully submitted,

J. C. MURPHY,
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